

forth in Section 17 of this Article relating to the taking, prosecution and determination of the appeal thereby authorized to the Baltimore City Court shall be applicable, upon the taking of the said appeal, to the proceedings in said Circuit Court of the county, and said Circuit Court shall have all the powers and discharge all the duties which are required of the said Baltimore City Court in the said Section 17; and the said County Commissioners from which the appeal authorized by this section is taken, and their clerks, surveyors or other agents or servants, shall do all of the things in connection with said appeal, which are mentioned to be done by the judges of the Appeal Tax Court of Baltimore City in said Section 17, and upon the termination of said proceedings in said Circuit Court it shall cause the proceedings and decisions on said appeals to be entered in the book containing the record of the proceedings of the said County Commissioners, certified by the clerk under the seal of the Court, and the book to be transmitted to the said County Commissioners, which shall be final and conclusive in every respect, unless an appeal be taken to the Court of Appeals, as hereinafter provided; and such record book, or a copy of the proceedings therein, or any part of such proceedings, whether in or out of Court, certified by the County Commissioners, shall be evidence in any Court in this State, and the judges of said Circuit Court shall have full power, in their discretion, to require the costs of appeal, or any part thereof to be paid by all or every of the appellants, or by the county, as circumstances of each appeal, in the opinion of said Court, shall justify. None of the provisions of this section shall apply to assessments made under the Act of 1896, Chapter 120.

An appeal may be taken to the Court of Appeals by either the petitioner or petitioners, or by the County Commissioners, within ten (10) days after the rendition of said judgment or order by the said Circuit Court, and the records shall be immediately transmitted to the Court of Appeals of Maryland, which Court shall immediately hear and determine the questions involved in said appeal.

SEC. 2. *Be it enacted*, That this Act shall take effect from the date of its passage.

Approved April 15, 1910.

CHAPTER 257.

AN ACT to repeal and re-enact with amendments Section 22 of Article 81 of the Code of Public General Laws, title "Revenue and Taxes," sub-title "Rate and Items of State Tax,"